

2005 DRAFTING REQUEST

Assembly Amendment (AA-AB336)

Received: **05/09/2005**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Steve Wieckert (608) 266-3070**

By/Representing: **Scott**

This file may be shown to any legislator: **NO**

Drafter: **mshovers**

May Contact:

Addl. Drafters: **jkreye**

Subject: **Tax, Other - sales**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Wieckert@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Sales tax imposed on temporary help company services

Instructions:

See Attached. Based on a0580, but use "transactions occurring" instead of "taxable periods", and incorporate item 1 from a0510/1

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 05/09/2005	wjackson 05/09/2005					
/1			jfrantze 05/10/2005		sbasford 05/10/2005	sbasford 05/10/2005	

FE Sent For:

<END>

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1?	mshovers	1 wj 5/9	5	3/6			
1/1	WES	5/9/05		10			

FE Sent For:

<END>

Shovers, Marc

From: Becher, Scott
Sent: Thursday, May 05, 2005 4:42 PM
To: Shovers, Marc
Subject: FW: Assembly Ways and Means Executive Session AB 336

From: Becher, Scott
Sent: Thursday, May 05, 2005 4:41 PM
To: Kreye, Joseph
Subject: FW: Assembly Ways and Means Executive Session AB 336

Joe-

Please draft this amendment for the May 11 (Wednesday) Assembly Ways and Means Executive Session. I need it by Monday..

Scott Becher
 Rep. Wieckert

From: Petak, George GAP (7135) [mailto:GPetak@whdlaw.com]
Sent: Thursday, May 05, 2005 1:20 PM
To: Rep. Wieckert
Cc: Becher, Scott
Subject: FW: Assembly Ways and Means Executive Session AB 336

Rep. Wieckert,
 Please see the language below for your consideration re: the retroactivity issue on AB-336. We believe it addresses the vast majority of cases involved with the aggressive DOR audit/taxing policies including their "look-back" approach.
 Thank you for considering an amendment regarding this important issue.

GP

George -

Can't you just pick a date?
Why not just take the earliest of the 4 time periods?
What is "taxable period"?

Per our discussion, I would suggest handling the retroactivity issue along the following lines:

"The amendment made by this provision shall be effective for taxable periods ending after the date of enactment, as well as for any of the following taxable periods:

- (1) Any taxable period that is, as of the date of enactment, open to adjustment under Wis. Stat. 77.59(3) or (3m);
- (2) Any taxable period that is, as of the date of enactment, open to a refund claim under Wis. Stat. 77.59(4);
- (3) Any taxable period that is, as of the date of enactment, the subject of a pending claim for refund or petition for redetermination under Wis. Stat. 77.59(4) or (6); or
- (4) Any taxable period that is, as of the date of enactment, the subject of an appeal of the Department of Revenue's denial of a petition for redetermination under Wis. Stat. 77.59(6) or as to which the time period for perfecting such an appeal has not yet lapsed."

Message

This should cover the waterfront of possible cases. Let me know if you'd like to discuss further, or if I can be helpful at all in speaking with the bill's sponsors, etc.

Thanks

John

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John

1998 - audit - 9 yr look back

~~and~~ ending after 12/31/98

to the extent that they are not
closed by the stat of limitation

DOR must make assessment w/in 4 yrs of
due date - but TP & DOR usually
agree to extend this time period.

4/1/96

+
return as filed upset on day

the taxable event is purchases
sale of securities

transactions occurring

Shovers, Marc

From: Becher, Scott
Sent: Monday, May 09, 2005 2:38 PM
To: Shovers, Marc
Subject: FW: Assembly Ways and Means Executive Session AB 336

Marc-

Here is some drafting instructions.. Also please include the following amendment in the amendment..

From: Petak, George GAP (7135) [mailto:GPetak@whdlaw.com]
Sent: Monday, May 09, 2005 2:02 PM
To: Becher, Scott
Subject: FW: Assembly Ways and Means Executive Session AB 336

Scott,
Here is the comment from our client's tax attorney re: retroactivity date. Please share this with the drafting attorney...

On the single date issue, the more we discussed it with the folks on Friday, the more sympathetic I became with their desire for simplicity. Thus I think the better course of action probably is to just pick a date. As I said, I think if you went back to January 1, 1996 you'd correct most of the injustice.

If Rep. Wieckert is amenable, please include this date in his amendment to AB-336.

Thanks,
GP

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State of Wisconsin
2005 - 2006 LEGISLATURE

a0592/1
LRBa0580/1
JK&MES.....

WJ
R MNR

ASSEMBLY AMENDMENT ,
TO 2005 ASSEMBLY BILL 336 ✓

WANTED:
S.A.M.
TUES

1 At the locations indicated, amend the bill as follows:

2 ✓ 1. Page 1, line 5: delete "client" and substitute "person".

3 ✓ 2. Page 2, line 2 after that line insert:

4 "SECTION 2m. Initial applicability.

5 (1) This act first applies, retroactively, to taxable periods beginning on January
6 1, 1996." transactions occurring from 1/1/96 to 12/31/99

7 (END)